

RICK SNYDER GOVERNOR NICK A. KHOURI STATE TREASURER

September 6, 2018

Clerk City of Hillsdale 97 N. Broad St. Hillsdale, MI 49242

Dear Clerk:

The State Tax Commission (Commission) has received Resolution Number 3352 from the City of Hillsdale regarding the revocation of Commercial Rehabilitation Certificate Number C2015-009, issued to Roger Lee Boyd Family Trust, located at 210 W Carleton Road in City of Hillsdale.

Public Act 210 of 2005, the Commercial Rehabilitation Act (Act), provides for the revocation of a certificate by the legislative body of the qualified local governmental unit. The Act does not require action by the Commission following the revocation by a qualified local governmental unit. However, the Commission acknowledges the revocation of Certificate number C2015-009 as approved by the City of Hillsdale and the resolution will be filed for future reference.

A party aggrieved by the issuance, refusal to issue, revocation, transfer or modification of an exemption may appeal a final decision by filing a petition with the Michigan Tax Tribunal, www.michigan.gov/taxtrib, within 35 days. MCL 205.735a (6).

If you have further questions regarding this information, please contact the Property Services Division at (517) 373-0675.

Sincerely,

Heather S. Frick, Executive Director

State Tax Commission

Headler S. Finds

cc: Anthony B. Boyd

Kimberly A. Thomas, City of Hillsdale